

ID: CCA-111295-08

Number: **200931048**

Office:

Release Date: 7/31/2009

UILC: 7651.00-00

From:

Sent: Wednesday, November 12, 2008 9:51 Am

To:

Cc:

Subject: Summons Question

- Under section 7651, all administrative provision of the IRC (including summons procedures) apply as the IRC applies on the mainland --I suggest you call IRS collection office in and coordinate service, if necessary.